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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:

Rong-Hui Kao

Serial No.: 10/821,438

Filed: April 9, 2004

For: **Sidewall Spacer For Semiconductor
Device And Fabrication Method Thereof**

Confirmation No. 1354

Group Art Unit: 2812

Examiner: Ullah, Elias

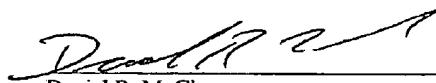
TKHR Ref. 252011-2210

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I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted on the date indicated below via facsimile to the United States Patent and Trademark Office, Technology Group 2100, facsimile number (571) 273-8300. Total number of pages in this transmission 12.

March 21, 2006
Date


Daniel R. McClure

AMENDMENT AND RESPONSE TO OFFICE ACTION

Mail Stop – Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Sir:

The Office Action mailed on February 10, 2006, has been carefully considered. In response thereto, Applicants hereby submit the following amendments and remarks.